

Internal Revenue Service
memorandum

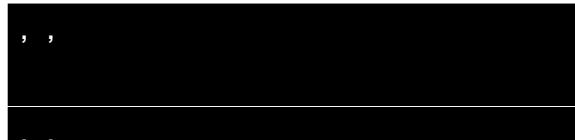
date: AUG 07 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-966-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] became an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective [REDACTED], the date on which it began operations. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08640

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

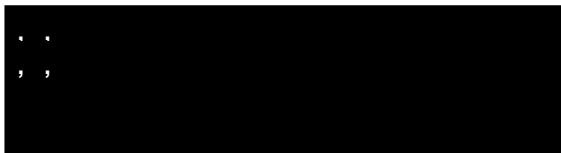
JUN 03 1991

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in ink, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

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91 JUN -5 PM 2:46
CC:CORP-T:C

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EMPLOYER STATUS DETERMINATION RATIONALE

In a letter dated [REDACTED], [REDACTED], Vice President of [REDACTED], stated that the [REDACTED], a [REDACTED] company, has entered into a lease agreement with the [REDACTED] for a number of branch lines, totalling approximately [REDACTED] miles of track, in the [REDACTED] area. On [REDACTED], a division of [REDACTED], began operations over the leased lines. [REDACTED] employees were first compensated as of that same date. [REDACTED] indicated that [REDACTED] interchanges with the [REDACTED] and [REDACTED].

Authority for the lease and operation is set forth in Interstate Commerce Commission Finance Docket No. [REDACTED], decided [REDACTED]. Finance Docket No. [REDACTED] stated that the lines consist of certain lines of the [REDACTED] in [REDACTED] and the line of the [REDACTED] currently leased by [REDACTED]. The Finance Docket stated that the [REDACTED] lines to be leased include the following: (a) the [REDACTED] from milepost [REDACTED] on the east leg of the wye and [REDACTED] feet of the west leg of the wye at [REDACTED] to milepost [REDACTED] on the northeast leg of the wye and [REDACTED] feet of the southwest leg of the wye at [REDACTED]; (b) the [REDACTED] from milepost [REDACTED] at [REDACTED] to milepost [REDACTED] at [REDACTED]; (c) the [REDACTED] from milepost [REDACTED] on the south leg of the wye and [REDACTED] feet of the north leg of the wye at [REDACTED] to milepost [REDACTED] at [REDACTED]; and (d) the [REDACTED] from milepost [REDACTED] at [REDACTED] to milepost [REDACTED] at [REDACTED].

Based upon the information provided, it is determined that [REDACTED] became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED].